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April 10, 2002

Mr. Shusaku Yamamoto
Shusaku Yamamoto Patent Law Offices
Crystal Tower, Fifteenth Floor
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Chuo-Ku, Osaka 540
Japan

VIA FACSIMILE AND AIR MAIL

SD#55 (1 page)

Re: Uriu, et al, U.S. Patent Application Serial No. 09/525,247
INDUCTOR AND METHOD FOR PRODUCING SAME
In the name of MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD.
Your Ref: F5-0061187/P23033-01
Our Ref: YAMA.P0347USB

Dear Mr. Yamamoto:

Enclosed herewith please find two copies of the Reply to Office Action Mailed January 29, 2002, filed in the U.S. Patent and Trademark Office on April 10, 2002, in accordance with the instructions in your letter dated April 4, 2002. Also enclosed, please find four copies of our Debit Note No. 13612, for the above identified matter.

Please let us know if you or your client have any questions regarding this or any other matter.

Very truly yours,

Neil A. DuChez

NAD/jlf

Enclosures

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DEBIT NOTE N^o.13612



RENNER, OTTO, BOISSELLE & SKLAR, P.L.L.

Nineteenth Floor
1621 Euclid Avenue
Cleveland, Ohio 44115-2191

Date: April 10, 2002

Client: Yamamoto Patent Law Office

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Services:

02/05/02 Report regarding issuance of final office action.	\$102.50
02/19/02 Review draft declaration, pending claims and outstanding office action; prepare letter to Mr. Yamamoto with proposed changes.	\$410.00
04/09/02 Review declaration and instruction letter from Mr. Yamamoto; prepare file and report response to office action.	\$660.00

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